

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Shinya Matsuoka
Serial No.: 09/487,593
Filing Date: January 19, 2000
Group Art Unit: 2151
Confirmation No.: 3339
Examiner: Khanh Q. Dinh
Title: **SPATIALIZED AUDIO IN A THREE-DIMENSIONAL COMPUTER-BASED SCENE**

Mail Stop Amendment

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

RESPONSE PURSUANT TO 37 C.F.R. § 1.111

In response to the Office Action mailed May 7, 2007 (the “*Office Action*”), Applicant respectfully requests the Examiner to reconsider the rejection of the claims in view of the comments set forth below.